

MAIN FACTORS USED IN CALCULATING CHILD SUPPORT

NUMBER OF CHILDREN

Number of minor children of this relationship (until age 18 and graduated from high school if self-supporting, or until age 19 while still in high school).

TIME SHARE PERCENTAGE

Approximate percentage of time that each parent has primary physical responsibility for each minor child of this relationship.

GROSS INCOME

Commissions, salaries, royalties, wages, bonuses, rents, dividends, pensions, interest, trust income, annuities, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, social security benefits, and spousal support actually received from a nonparty. The court may, in its discretion, consider the earning capacity of a parent in lieu of the parent's income in the best interest of the children.

TAX LIABILITY

Tax filing status: single, married, married filing separately, head of household; number of dependents claimed by each parent; and all available exclusions, deductions, and credits.

DEDUCTIONS

FICA; mandatory union dues; mandatory retirement benefits; health insurance or health plan premiums for the parent and any children the parent has an obligation to support; SDI; any child or spousal support actually paid by the parent pursuant to court order, or proven child or spousal support payment; and proven necessary job related expenses.

ADDITIONAL CHILD SUPPORT

Additional child support may be divided one-half to each parent or prorated. The court will **require** additional child support for child-care costs related to employment or to reasonably necessary education or training for employment skills, and reasonable uninsured health-care costs for the children. The court **may** include additional child support for costs related to educational or other special needs of the children, or travel expenses for visitation.

FINANCIAL HARDSHIPS

Circumstances evidencing hardship include extraordinary health expenses for which the parent is financially responsible, and uninsured catastrophic losses; minimum basic living expenses of parent's natural or adopted children from other relationships who reside with the parent.